

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

### SUPPLEMENT

### No. 3

#### GOVERNMENT OF GOA

##### Goa Legislature Secretariat

LA/B/779/1994

The following Bill which was introduced in the Legislative Assembly of Goa on 26-3-97 is hereby published for general information in pursuance of the provisions of Rule—138 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

Panaji, 27th March, 1997.

#### The Court-Fees (Goa Amendment) Bill, 1997 (Bill No. 12 of 1997)

##### A BILL

to amend the Court-Fees Act, 1870, as in force in the State of Goa.

Be it enacted by the Legislative Assembly of Goa in the Forty-eighth Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Court-Fees (Goa Amendment) Act, 1997.

(2) It shall come into force at once.

2. *Amendment of Schedule I and Schedule II.*— For the existing Schedule I and Schedule II of the Court-Fees Act, 1870 (Central Act 7 of 1870), as in force in the State of Goa, the following Schedules shall be substituted, namely:—

##### "SCHEDULE I A Ad valorem, Fees

Number	Proper fee
1.	2.
When the amount or value of the subject-matter in dispute does not exceed five rupees.	One rupee.
When such amount or value exceeds five rupees, for every five rupees, or part thereof, in excess of five rupees, upto one hundred rupees.	One rupee and fifty paise.
When such amount or value exceeds one hundred rupees, for every ten rupees, or part thereof, in excess of one hundred rupees, upto one thousand rupees.	Five rupees.

1.	2.	3.
1. <i>Plaint, written statement pleading a set-off or counter-claim or memorandum of appeal (not otherwise provided for in this Act) or of cross-objection presented to any Civil or Revenue Court except those mentioned in section 3.</i>	When such amount or value exceeds one thousand rupees, for every one hundred rupees, or part thereof, in excess of one thousand rupees, upto five thousand rupees.	Six rupees and fifty paise.
	When such amount or value exceeds five thousand rupees, for every two hundred and fifty rupees, or part thereof, in excess of five thousand rupees, upto ten thousand rupees.	Twenty-five rupees.
	When such amount or value exceeds ten thousand rupees, for every five hundred rupees, or part thereof, in excess of ten thousand rupees, upto twenty thousand rupees.	Thirty-five rupees.
	When such amount or value exceeds twenty thousand rupees, for every one thousand rupees, or part thereof, in excess of twenty thousand rupees, upto thirty thousand rupees.	Forty-five rupees.
	When such amount or value exceeds thirty thousand rupees, for every two thousand rupees, or part thereof, in excess of thirty thousand rupees, upto fifty thousand rupees.	Sixty rupees.
	When such amount or value exceeds fifty thousand rupees, for every five thousand rupees, or part thereof, in excess of fifty thousand rupees.	Eighty rupees.
	Provided that the maximum fee leviable on a plaint or memorandum of appeal shall be fifteen thousand rupees.	
2. <i>Plaint in a suit for possession under the Specific Relief Act, 1963 (47 of 1963), section 6.</i>		A fee of one half the amount prescribed in the foregoing scale.

1.	2.	3.	1.	2.	3.
3. Application to the Collector for reference to the Court under section 18 of the Land Acquisition Act, 1894 (1 of 1894).		One half of fee on the difference between the amount claimed by the applicant and the amount awarded by the Collector according to the scale prescribed by Article 1 of this Schedule.		(b) If such amount or value exceeds fifty rupees.  When such decree or order is made by a High Court.	Fifteen rupees.  Twenty rupees.
4. Application for review of judgment, if presented on or after the ninetyeth day from the date of the decree.		The fee leviable on the plaint or memorandum of appeal.	8. Copy of any document liable to stamp-duty under the Indian Stamp Act, 1899, (2 of 1899), when left by any party to a suit or proceeding in place of the original withdrawn.	(a) When the stamp-duty chargeable on the original does not exceed eight annas.  (b) In any other case.	The amount of the duty chargeable on the original.  One rupee.
5. Application for review of judgment, if presented before the ninetyeth day from the date of the decree.		One-half of the fee leviable on the plaint or memorandum of appeal.	9. Copy of any revenue or judicial proceeding or order not otherwise provided for by this Act, or copy of any account, statement, report or the like, taken out of any Civil or Criminal or Revenue Court or office, or from the office of any chief officer charged with the executive administration of a Division.	For every three hundred and sixty words or fraction of three hundred and sixty words.	One rupee.
6. Copy or translation of a judgment or order not being, or having the force of, a decree.	When such judgment or order is passed by any Civil Court, other than a High Court or by the Presiding Officer of any Revenue Court or Office, or by any other Judicial or Executive Authority —  (a) If the amount or value of the subject-matter is fifty or less than fifty rupees.  (b) If such amount or value exceeds fifty rupees.  When such judgment or order is passed by a High Court.	Five rupees.  Eight rupees.  Ten rupees.	10. Probate of a will or letters of administration with or without will annexed.	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds one thousand rupees, but does not exceed ten thousand rupees.  When such amount or value exceeds ten thousand rupees, but does not exceed fifty thousand rupees.  When such amount or value exceeds fifty thousand rupees.	Two and half per centum on such amount or value.  Three and half per centum on such amount or value.  Five per centum on such amount or value.
7. Copy of a decree or order having the force of a decree.	When such decree or order is made by any Civil Court other than a High Court, or by any Revenue Court —  (a) If the amount or value of the subject-matter of the suit wherein such decree or order is made is fifty or less than fifty rupees.	Ten rupees.		Provided that when, after the grant of a certificate under the Indian Succession Act, 1925 (Act 39 of 1925), or under any law for the time being in force in respect of any property included in an estate, a grant of probate or letters of administration is made in respect of the same estate, the fee payable in respect of the latter grant shall be reduced by the	

1.	2.	3.	1.	2.	3.
	amount of the fee paid in respect of the former grant.				the assessee as payable by him subject to minimum fee of fifty rupees.
11. Certificate under the Indian Succession Act, 1925 (Act 39 of 1925).	In any case.	Two and half per centum on the amount or value of any debt or security specified in the certificate under Part X section 374 of the Act, and three and half per centum on the amount or value of any debt or security to which the certificate is extended under section 376 of the Act.			
<p>Table of rates of ad valorem fees leviable on the institution of suits</p>					
			When the amount or value of the subject matter exceeds	But does not exceed	Proper fee
			(1)	(2)	(3)
			Rs.	Rs.	Rs.
			5	5	0.50
			10	10	1.00
			15	15	1.50
			20	20	2.00
			25	25	2.50
			30	30	3.00
			35	35	3.50
			40	40	4.00
			45	45	4.50
			50	50	5.00
			55	55	5.50
			60	60	6.00
			65	65	6.50
			70	70	7.00
			75	75	7.50
			80	80	8.00
			85	85	8.50
			90	90	9.00
			95	95	9.50
			100	100	10.00
			110	110	11.00
			120	120	12.00
			130	130	13.00
			140	140	14.00
			150	150	15.00
			160	160	16.00
			170	170	17.00
			180	180	18.00
			190	190	19.00
			200	200	20.00
			210	210	21.00
			220	220	22.00
			230	230	23.00
			240	240	24.00
			250	250	25.00
			260	260	26.00
			270	270	27.00
			280	280	28.00
			290	290	29.00
			300	300	30.00
			310	310	31.00
			320	320	32.00
			330	330	33.00
			340	340	34.00
			350	350	35.00
			360	360	36.00
			370	370	37.00
			380	380	38.00
			390	390	39.00
			400	400	40.00
			410	410	41.00
			420	420	42.00
			430	430	43.00
			440	440	44.00

Note.— (1) The amount of a debt is its amount including interest, on the day on which the inclusion of the debt in the certificate is applied for, so far as such amount can be ascertained.

(2) Whether or not any power with respect to a security specified in a certificate has been conferred under the Act, and, where such a power has been so conferred, whether the power is for the receiving of interest or dividends on, or for the negotiation or transfer of, the security, or for both purposes, the value of the security is its market-value on the day on which the inclusion of the security in the certificate is applied for, so far as such value can be ascertained.

12. An application or petition made by any assessee to the High Court under section 256 of the Income-Tax Act, 1961 (43 of 1961).

One half of ad-valorem fee leviable on the amount in dispute namely, the difference between the amount of tax actually assessed and the amount of tax admitted by

1.	2.	3.	(1)	(2)	(3)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
440	450	45.00	3200	3300	243.75
450	460	46.00	3300	3400	250.00
460	470	47.00	3400	3500	256.50
470	480	48.00	3500	3600	262.50
480	490	49.00	3600	3700	268.75
490	500	50.00	3700	3800	275.00
500	510	51.00	3800	3900	281.50
510	520	52.00	3900	4000	287.50
520	530	53.00	4000	4100	293.75
530	540	54.00	4100	4200	300.00
540	550	55.00	4200	4300	306.50
550	560	56.00	4300	4400	312.50
560	570	57.00	4400	4500	318.75
570	580	58.00	4500	4600	325.00
580	590	59.00	4600	4700	331.50
590	600	60.00	4700	4800	337.50
600	610	61.00	4800	4900	343.75
610	620	62.00	4900	5000	350.00
620	630	63.00	5000	5250	370.00
630	640	64.00	5250	5500	390.00
640	650	65.00	5500	5750	410.00
650	660	66.00	5750	6000	430.00
660	670	67.00	6000	6250	450.00
670	680	68.00	6250	6500	470.00
680	690	69.00	6500	6750	490.00
690	700	70.00	6750	7000	510.00
700	710	71.00	7000	7250	530.00
710	720	72.00	7250	7500	550.00
720	730	73.00	7500	7750	570.00
730	740	74.00	7750	8000	590.00
740	750	75.00	8000	8250	610.00
750	760	76.00	8250	8500	630.00
760	770	77.00			
770	780	78.00	8500	8750	650.00
780	790	79.00	8750	9000	670.00
790	800	80.00	9000	9250	690.00
800	810	81.00	9250	9500	710.00
810	820	82.00	9500	9750	730.00
820	830	83.00	9750	10000	750.00
830	840	84.00	10000	10500	785.00
840	850	85.00	10500	11000	820.00
850	860	86.00	11000	11500	855.00
860	870	87.00	11500	12000	890.00
870	880	88.00	12000	12500	925.00
880	890	89.00	12500	13000	960.00
890	900	90.00	13000	13500	990.00
900	910	91.00	13500	14000	1030.00
910	920	92.00	14000	14500	1065.00
920	930	93.00	14500	15000	1100.00
930	940	94.00	15000	15500	1135.00
940	950	95.00	15500	16000	1170.00
950	960	96.00	16000	16500	1205.00
960	970	97.00	16500	17000	1240.00
			17000	17500	1275.00
970	980	98.00	17500	18000	1310.00
980	990	99.00	18000	18500	1345.00
990	1000	100.00	18500	19000	1380.00
1000	1100	106.50	19000	19500	1405.00
1100	1200	112.50	19500	20000	1450.00
1200	1300	118.75	20000	21000	1495.00
1300	1400	125.00	21000	22000	1540.00
1400	1500	131.50	22000	23000	1585.00
1500	1600	134.50	23000	24000	1630.00
1600	1700	143.75	24000	25000	1675.00
1700	1800	150.00	25000	26000	1720.00
1800	1900	156.50	26000	27000	1765.00
1900	2000	162.50	27000	28000	1810.00
2000	2100	168.75	28000	29000	1855.00
2100	2200	175.00	29000	30000	1900.00
2200	2300	181.50	30000	32000	1960.00
2300	2400	187.50	32000	34000	2020.00
2400	2500	193.75	34000	36000	2080.00
2500	2600	200.00	36000	38000	2140.00
2600	2700	206.50	38000	40000	2200.00
2700	2800	212.50	40000	42000	2260.00
2800	2900	218.75	42000	44000	2320.00
2900	3000	225.00	44000	46000	2380.00
3000	3100	231.50	46000	48000	2440.00
3100	3200	237.50	48000	50000	2500.00

and the fee increase at the rate of Rs. 80 for every Rs. 5000 or part thereof upto Rs. 1,00,000 and over Rs. 1,00,000 at the rate of Rs. 100 for every Rs. 10,000 or part thereof, upto a maximum of Rs. 15000, for example—

Rs.	Rs.
1,00,000	3300.00
2,00,000	4300.00
3,00,000	5300.00
4,00,000	6300.00
5,00,000	7300.00
6,00,000	8300.00
7,00,000	9300.00
8,00,000	10300.00
9,00,000	11300.00
10,00,000	12300.00
11,00,000	13300.00
12,00,000	14300.00
12,70,000	15000.00
13,00,000	15000.00
15,00,000	15000.00

SCHEDULE II A

Fixed Fees

Number	Proper fee
1.	2.
1. Application or petition.	(a) When presented to any officer of the Customs or Excise Department or to any Magistrate by any person having dealings with the Government, and when the subject-matter of such application relates exclusively to those dealings; Two rupees
	or when presented to any officer of land revenue by any person holding temporarily settled land under direct engagement with Government, and when the subject-matter of the application or petition relates exclusively to such engagement; Two rupees
	or when presented to any Municipal Council under any Act for the time being in force for the conservancy or improvement of any place, if the application or petition relates solely to such conservancy or improvement; Two rupees
	or when presented to any Civil Court other than a principal Civil Court of original jurisdiction or to a Collector or other officer of revenue in relation to any suit or case in which the amount or value of the subject-matter is less than fifty rupees; Two rupees
	or when presented to any Civil, Criminal or Revenue Court or to any Board or executive officer for the purpose of obtaining a copy or translation of any judgment, decree or order passed

1.	2.	3.
	by such Court, Board or Officer, or of any other document on record in such Court or office.	
	(b) When containing a complaint or charge of any offence other than an offence for which police officers may, under the Criminal Procedure Code arrest without warrant and presented to any Criminal Court;	Two rupees
	or when presented to a Civil, Criminal or Revenue Court or to a Collector, or any revenue officer having jurisdiction equal or subordinate to a Collector, or to any Magistrate in his executive capacity, and not otherwise provided for by this Act;	Two rupees
	or to deposit in Court revenue or rent;	Two rupees
	or for determination by a Court of the amount of compensation to be paid by a landlord to his tenant.	Two rupees
	(c) When presented to a Chief Commissioner or other Chief Controlling Revenue or Executive Authority, or to a Commissioner of Revenue or Circuit, or to any chief officer charged with the executive administration of a Division and not otherwise provided for by this Act.	Five rupees
	(d) When presented to any competent authority for the purpose of obtaining a certificate of domicile.	Two rupees
	(e) When presented to the High Court. —	
	(i) for directions, orders or writs under Article 226 for the enforcement of any of the fundamental rights conferred by Part III of the Constitution or for the exercise of its jurisdiction under Article 227 thereof.	One hundred and fifty rupees.
	(ii) in any other case not otherwise provided for by this Act.	Twenty rupees
2. Application to any Civil Court that records may be called for from another Court.	When the Court grants the application and is of opinion that the transmission of such records involves the use of the post.	Five rupees. In addition to any fee levied on the application under

1.	2.	3.	1.	2.	3.
		clause (a), clause (b) or clause (d) of Article 1 of this Schedule.	9. Under- taking un- der section 49 of the Indian Di- vorce Act, 1869 (4 of 1869) or under any corres- ponding other law for time being in force.		Five rupees
3. Application for leave to sue as a pauper.	— do —	One rupees.			
4. Application for leave to appeal as a pauper.	(a) When presented to a District Court. (b) When presented to a Commissioner or, a High Court.	Five rupees Five rupees.	10. Mukhtar- nama or Wakalat- nama.	When presented for the con- duct of any one case — (a) to any Civil or Crimi- nal Court other than a High Court, or to any Revenue Court, or to any Collector or Magistrate, or other execu- tive officer, except such as are mentioned in clauses (b) and (c) of this number. (b) to a Commissioner of Revenue, Circuit or Customs, or to any Officer charged with the executive adminis- tration of a Division, not be- ing the Chief Revenue or Executive Authority. (c) to a High Court, Chief Commissioner, Board of Re- venue, or other Chief Con- trolling Revenue or Executive Authority.	Three rupees. Four rupees. Five rupees.
5. Revision application when pre- sented to the High Court under section 115 of the Code of Civil Procedure, 1908 (5 of 1908).		Ten rupees.			
6. Complaint or memoran- dum of appeal in a suit to obtain possession under the Goa, Daman and Diu Mamlatdar's Court Act, 1966 (Act 9 of 1966).		Two rupees	11. Memoran- dum of appeal when the appeal is not from a decree or an order having a force of decree, and is presen- ted — (a) to any Civil Court, other than a High Court, or to any Revenue Court, or Executive Officer other than the High Court or Chief Con- trolling Revenue or Execu- tive Authority. (b) to a High Court or Chief Commissioner or other Chief Controlling Executive or Revenue Authority.		Five rupees. Five rupees. Ten rupees.
7. Complaint or memoran- dum of appeal in a suit to establish or disprove a right of occupancy.		Two rupees			
8. Bail bond or other instrument of obliga- tion given in pursu- ance of an order made by a Court or Magis- trate un- der any section of the Code of Criminal Procedure, 1973 (2 of 1974) or the Code of Civil Pro- cedure, 1908 (5 of 1908), and not otherwise provided for by this Act.		Three rupees	12. Caveat. (1) When the amount or value of the property invol- ved does not exceed two thousand rupees. (2) When the amount or value of property involved exceeds two thousand rupees.		Ten rupees. Twenty five rupees.
			13. Application for per- mission to cut timber in Govern- ment Forest or other- wise rela- ting to such forest.		Two rupees.
			14. Memoran- dum of appeal presented to — (1) State Government where no fee has been pres- cribed under any relevant law.		Five rupees.

1.	2.	3.	1.	2.	3.
	(2) any forest Officer where such appeal is provided for, by or under the Indian Forest Act, 1927 (18 of 1927) or any corresponding law in force, where no specific fee is specified.	Two rupees	18. Agreement in writing stating a question for the opinion of the Court under the Code of Civil Procedure, 1908 (5 of 1908).		Twenty five rupees.
25. Complaint or memorandum of appeal in each of the following suits :—			17. Every petition under the Indian Divorce Act, 1869 (4 of 1869), except petitions under section 144 of the same Act, and every memorandum of appeal under section 55 of the same Act.		Fifty rupees.
(i) to alter or set aside a summary decision or order of any of the Civil Courts not established by Letters Patent or of any Revenue Court;		Twenty five rupees.			
(ii) to alter or cancel any entry in a register of the names of proprietors of revenue-paying estates;		— do —			
(iii) to obtain a declaratory decree where no consequential relief is prayed;		— do —			
(iv) to set aside an award;		— do —			
(v) to set aside an adoption;		— do —			
(vi) every other suit where it is not possible to estimate at a money-value the subject-matter in dispute, and which is not otherwise provided for by this Act.		Twenty five rupees			

#### Statement of Objections and Reasons

The Court Fees Act, 1870, was extended to the then Union Territory of Goa, Daman and Diu vide Goa, Daman and Diu Laws (No. 2) Regulation, 1963, with effect from 3-4-1964. Ever since its extension, the rate of fee prescribed under various articles of the Schedule I and Schedule II have not been modified so far and the fees as specified under Schedules are not commensurate with the nature of service rendered thereunder.

2. It is proposed to amend Schedule I and Schedule II thereby incorporating Schedule I A and Schedule II A to the Court Fees Act, 1870, as in force in the State of Goa, so as to enhance the Court Fees for the purpose of augmenting the revenue thereunder.

#### Financial Memorandum

It is proposed to amend Schedule I and Schedule II to the Court Fees Act, 1870 (Central Act 7 of 1870) as in force in the State of Goa, so as to enhance their duty/fees for the purpose of augmenting the revenue thereunder.

2. The revenue that will be mobilised as a result of the proposed Amendment will be to the tune of Rs. 50,00,000/- approximately per annum.

Panaji,  
17th March, 1997

DOMNICK FERNANDES  
Law Minister

Assembly Hall,  
Panaji,  
18th March, 1997

ASHOK B. ULMAN  
Secretary to the Legislative  
Assembly of Goa.

Governor's recommendation under article 207 of the Constitution:

In pursuance of Article 207 of the Constitution, the Governor of Goa, has recommended to the Legislative Assembly of Goa, the introduction and consideration of "The Court Fees (Goa Amendment) Bill, 1997".

SCHEDULE I  
AD VALOREM FEES

Number	Proper fee	Number	Proper fee
	When the amount or value of the subject-matter in dispute does not exceed five rupees. Six annas.	2. <sup>1</sup> Plaint <sup>2</sup> in a suit for possession under <sup>3</sup> [the Specific Relief Act, 1877, section 9].	A fee of one-half of the amount prescribed in the foregoing scale.
	When such amount or value exceeds five rupees, for every five rupees, or part thereof, in excess of five rupees, up to one hundred rupees. Six annas.	3. [Repealed by the Indian Registration Act, 1871 (8 of 1871).]	
	When such amount or value exceeds one hundred rupees, for every ten rupees, or part thereof, in excess of one thousand rupees. Twelve annas.	4. Application for review of judgment <sup>3</sup> if presented on or after the ninetieth day from the date of the decree.	The fee leviable on the plaint or memorandum of appeal.
	When such amount or value exceeds one thousand rupees, for every one hundred rupees, or part thereof, in excess of one thousand rupees, up to five thousand rupees. Five rupees.	5. Application for review of judgment <sup>3</sup> if presented before the ninetieth day from the date of the decree.	One-half of the fee leviable on the plaint or memorandum of appeal.
	When such amount or value exceeds five thousand rupees, for every two hundred and fifty rupees, or part thereof, in excess of five thousand rupees, up to ten thousand rupees. Ten rupees.		When such judgment or order is passed by any Civil Court other than a High Court or by the presiding officer of any Revenue Court or Office, or by any other Judicial or Executive Authority—
	When such amount or value exceeds ten thousand rupees, for every five hundred and rupees, or part thereof, in excess of ten thousand rupees, up to twenty thousand rupees. Fifteen rupees.	6. Copy or translation of a judgment or order not being, or having the force of, a decree.	(a) If the amount or value of the subject-matter is fifty or less than fifty rupees. Four annas.
	When such amount or value exceeds twenty thousand rupees, for every one thousand rupees, or part thereof, in excess of twenty thousand rupees, up to thirty thousand rupees. Twenty rupees.		(b) If such amount or value exceeds fifty rupees. Eight annas.
	When such amount or value exceeds thirty thousand rupees, for every two thousand rupees, or part thereof, in excess of thirty thousand rupees, up to fifty thousand rupees. Twenty rupees.		When such judgement or order is passed by a High Court. One rupee.
	When such amount or value exceeds fifty thousand rupees, for every five thousand rupees, or part thereof, in excess of fifty thousand rupees. Twenty five rupees.	7. Copy of a decree of order having the force of a decree.	When such decree or order is made by any Civil Court other than a High Court, or by any Revenue Court—
	Provided that the maximum fee leviable on a plaint or memorandum of appeal shall be three thousand rupees.		(a) If the amount or value of the subject-matter of the suit wherein such decree or order is made is fifty or less than fifty rupees. Eight annas.
			(b) If such amount or value exceeds fifty rupees. One rupee.
			When such decree or order is made by a High Court. Four rupees.

1. <sup>1</sup>Plaint, etc.—  
— Contd.



Number	Proper fee	Number	Proper fee
8. Copy of any document liable to stamp-duty under the Indian Stamp Act, 1879 <sup>1</sup> (1 of 1879) when left by any party to a suit or proceeding in place of the original withdrawn.	(a) When the stamp-duty chargeable on the original does not exceed eight annas.  Eight annas.  (b) In any other case.	<sup>2</sup> [12. Certificate under the Succession Certificate Act, 1889 (7 of 1889). In any case...	Two per centum on the amount or value of any debt or security specified in the certificate under section 8 of the Act, and three per centum on the amount or value of any debt or security to which the certificate is extended under section 10 of the Act.
9. Copy of any revenue or judicial proceeding or order not otherwise provided for by this Act, or copy of any account, statement, report or the like, taken out of any Civil or Criminal or Revenue Court or office, or from the office of any chief officer charged with the executive administration of a Division.	For every three hundred and sixty words or fraction of three hundred and sixty words.  Eight annas.		<i>Note.</i> —(1) The amount of a debt is its amount, including interest, on the day on which the inclusion of the debt in the certificate is applied for, so far as such amount can be ascertained.
10. [Rep. by the Guardians and Wards Act, 1890 (8 of 1890)].	<sup>2</sup> [When the amount or value of the property in respect of which the grant of probate or letters is made exceeds one thousand rupees, but does not exceed ten thousand rupees.  Two per centum on such amount or value.  When such amount or value exceeds ten thousand rupees, but does not exceed fifty thousand rupees:  Two and one-half per centum on such amount or value.  When such amount or value exceeds fifty thousand rupees:  Three per centum on such amount or value.]]		(2) Whether or not any power with respect to a security specified in a certificate has been conferred under the Act, and, where such a power has been so conferred, whether the power is for the receiving of interest or dividends on, or for the negotiation or transfer of, the security, or for both purposes, the value of the security is its market-value on the day on which the inclusion of the security in the certificate is applied for so far as such value can be ascertained.]
<sup>1</sup> [11. Probate of a will or letters of administration with or without will annexed.	Provided that when after the grant of a certificate under the Succession Certificate Act, 1889 (7 of 1889) or under the Regulation of the Bombay Code No. VIII of 1827, in respect of any property included in an estate, a grant of probate or letters of administration is made in respect of the same estate, the fee payable in respect of the latter grant shall be reduced by the amount of the fee paid in respect of the former grant.	<sup>1</sup> 12 A. Certificate under the Regulation of the Bombay Code No. VIII of 1827.	<sup>2</sup> [(1) As regards debts and securities. The same fee as would be payable in respect of a certificate under the Suc-

Number	Proper fee	1	2	3
	cession Certificate Act, 1889) (7 of 1889) or in respect of an extension of such certificate, as the case may be.	55 60 65 70 75 80 85 90 95 100	60 65 70 75 80 85 90 95 100 110	4 4 5 5 6 6 6 7 7 8
(2) As regards other property in respect of which the certificate is granted—		110 120 130 140	120 130 140 150	9 9 10 11
When the amount or value of such property exceeds one thousand rupees, but does not exceed ten thousand rupees.	Two per centum on such amount or value.	150 160 170 180 190	160 170 180 190 200	12 12 13 14 15
When such amount or value exceeds ten thousand rupees, but does not exceed fifty thousand rupees.	Two and one-half per centum on such amount or value.	200 210 220 230 240	210 220 230 240 250	15 16 17 18 18
When such amount or value exceeds fifty thousand rupees.	Three per centum on such amount or value.]]	250 260 270 280 290	260 270 280 290 300	19 20 21 21 22
[13. Application to the High Court of Punjab] for the exercise of its jurisdiction under section 44 of the Punjab Courts Act, 1918 (Punjab Act, (6 of 1918) or to the Court of the Financial Commissioner of Punjab for the exercise of its revisional jurisdiction under section 84 of the Punjab Tenancy Act, 1887 (16 of 1887).	When the amount or value of the subject-matter in dispute does not exceed twenty-five rupees.	300 310 320 330 340 350 360 370 380 390 400 410 420 430 440 450 460 470 480 490 500 510 520 530 540 550 560 570 580 590 600 610 620 630 640 650	310 320 330 340 350 360 370 380 390 400 410 420 430 440 450 460 470 480 490 500 510 520 530 540 550 560 570 580 590 600 610 620 630 640 650 660	22 23 24 24 25 26 27 27 28 29 30 31 32 33 33 34 35 36 36 37 38 39 39 40 41 42 42 43 44 45 45 46 47 48 48 49
Table of Rates of <i>ad valorem</i> fees leviable on the institution of suits				
When the amount or value of the subject-matter exceeds	But does not exceed	Proper fee.		
1	2	3		
Rs.	Rs.	Rs.	a.	
—	5	0	6	
5	10	0	12	
10	15	1	2	
15	20	1	8	
20	25	1	14	
25	30	2	4	
30	35	2	10	
35	40	3	0	
40	45	3	6	
45	50	3	12	
50	55	4	2	

1	2	3	1	2	3		
660	670	50	4	4,000	4,100	230	0
670	680	51	0	4,100	4,200	235	0
680	690	51	12	4,200	4,300	240	0
690	700	52	0	4,300	4,400	245	0
700	710	53	4	4,400	4,500	250	0
710	720	54	0	4,500	4,600	255	0
720	730	54	12	4,600	4,700	260	0
730	740	55	8	4,700	4,800	265	0
740	750	56	4	4,800	4,900	270	0
750	760	57	0	4,900	5,000	275	0
760	770	57	12	5,000	5,250	285	0
770	780	58	8	5,250	5,500	295	0
780	790	59	4	5,500	5,750	305	0
790	800	60	0	5,750	6,000	315	0
800	810	60	12	6,000	6,250	325	0
810	820	61	8	6,250	6,500	335	0
820	830	62	4	6,500	6,750	345	0
830	840	63	0	6,750	7,000	355	0
840	850	63	12	7,000	7,250	365	0
850	860	64	8	7,250	7,500	375	0
860	870	65	4	7,500	7,750	385	0
870	880	66	0	7,750	8,000	395	0
880	890	66	12	8,000	8,250	405	0
890	900	67	8	8,250	8,500	415	0
900	910	68	4	8,500	8,750	425	0
910	920	69	0	8,750	9,000	435	0
920	930	69	12	9,000	9,250	445	0
930	940	70	8	9,250	9,500	455	0
940	950	71	4	9,500	9,750	465	0
950	960	72	0	9,750	10,000	475	0
960	970	72	12	10,000	10,500	490	0
970	980	73	8	10,500	11,000	505	0
980	990	74	4	11,000	11,500	520	0
990	1,000	75	0	11,500	12,000	535	0
1,000	1,100	80	0	12,000	12,500	550	0
1,100	1,200	85	0	12,500	13,000	565	0
1,200	1,300	90	0	13,000	13,500	580	0
1,300	1,400	95	0	13,500	14,000	595	0
1,400	1,500	100	0	14,000	14,500	610	0
1,500	1,600	105	0	14,500	15,000	625	0
1,600	1,700	110	0	15,000	15,500	640	0
1,700	1,800	115	0	15,500	16,000	655	0
1,800	1,900	120	0	16,000	16,500	670	0
1,900	2,000	125	0	16,500	17,000	685	0
2,000	2,100	130	0	17,000	17,500	700	0
2,100	2,200	135	0	17,500	18,000	715	0
2,200	2,300	140	0	18,000	18,500	730	0
2,300	2,400	145	0	18,500	19,000	745	0
2,400	2,500	150	0	19,000	19,500	760	0
2,500	2,600	155	0	19,500	20,000	775	0
2,600	2,700	160	0	20,000	21,000	795	0
2,700	2,800	165	0	21,000	22,000	815	0
2,800	2,900	170	0	22,000	23,000	835	0
2,900	3,000	175	0	23,000	24,000	855	0
3,000	3,100	180	0	24,000	25,000	875	0
3,100	3,200	185	0	25,000	26,000	895	0
3,200	3,300	190	0	26,000	27,000	915	0
3,300	3,400	195	0	27,000	28,000	935	0
3,400	3,500	200	0	28,000	29,000	955	0
3,500	3,600	205	0	29,000	30,000	975	0
3,600	3,700	210	0	30,000	32,000	995	0
3,700	3,800	215	0	32,000	34,000	1,015	0
3,800	3,900	220	0	34,000	36,000	1,035	0
3,900	4,000	225	0	36,000	38,000	1,055	0

1	2	3	
38,000	40,000	1,075	0
40,000	42,000	1,095	0
42,000	44,000	1,115	0
44,000	46,000	1,135	0
46,000	48,000	1,155	0
48,000	50,000	1,175	0
50,000	55,000	1,200	0
55,000	60,000	1,225	0
60,000	65,000	1,250	0
65,000	70,000	1,275	0
70,000	75,000	1,300	0
75,000	80,000	1,325	0
80,000	85,000	1,350	0
85,000	90,000	1,375	0
90,000	95,000	1,400	0
95,000	1,00,000	1,425	0
1,00,000	1,05,000	1,450	0
1,05,000	1,10,000	1,475	0
1,10,000	1,15,000	1,500	0
1,15,000	1,20,000	1,525	0
1,20,000	1,25,000	1,550	0
1,25,000	1,30,000	1,575	0
1,30,000	1,35,000	1,600	0
1,35,000	1,40,000	1,625	0
1,40,000	1,45,000	1,650	0
1,45,000	1,50,000	1,675	0
1,50,000	1,55,000	1,700	0
1,55,000	1,60,000	1,725	0
1,60,000	1,65,000	1,750	0
1,65,000	1,70,000	1,775	0
1,70,000	1,75,000	1,800	0
1,75,000	1,80,000	1,825	0
1,80,000	1,85,000	1,850	0
1,85,000	1,90,000	1,875	0
1,90,000	1,95,000	1,900	0
1,95,000	2,00,000	1,925	0
2,00,000	2,05,000	1,950	0
2,05,000	2,10,000	1,975	0
2,10,000	2,15,000	2,000	0
2,15,000	2,20,000	2,025	0
2,20,000	2,25,000	2,050	0
2,25,000	2,30,000	2,075	0
2,30,000	2,35,000	2,100	0
2,35,000	2,40,000	2,125	0
2,40,000	2,45,000	2,150	0
2,45,000	2,50,000	2,175	0
2,50,000	2,55,000	2,200	0
2,55,000	2,60,000	2,225	0
2,60,000	2,65,000	2,250	0
2,65,000	2,70,000	2,275	0
2,70,000	2,75,000	2,300	0
2,75,000	2,80,000	2,325	0
2,80,000	2,85,000	2,350	0
2,85,000	2,90,000	2,375	0
2,90,000	2,95,000	2,400	0
2,95,000	3,00,000	2,425	0
3,00,000	3,05,000	2,450	0
3,05,000	3,10,000	2,475	0
3,10,000	3,15,000	2,500	0
3,15,000	3,20,000	2,525	0
3,20,000	3,25,000	2,550	0
3,25,000	3,30,000	2,575	0
3,30,000	3,35,000	2,600	0
3,35,000	3,40,000	2,625	0

1	2	3	
3,40,000	3,45,000	2,650	0
3,45,000	3,50,000	2,675	0
3,50,000	3,55,000	2,700	0
3,55,000	3,60,000	2,725	0
3,60,000	3,65,000	2,750	0
3,65,000	3,70,000	2,775	0
3,70,000	3,75,000	2,800	0
3,75,000	3,80,000	2,825	0
3,80,000	3,85,000	2,850	0
3,85,000	3,90,000	2,875	0
3,90,000	3,95,000	2,900	0
3,95,000	4,00,000	2,925	0
4,00,000	4,05,000	2,950	0
4,05,000	4,10,000	2,975	0
4,10,000	4,10,000	3,000	0

**SCHEDULE II**  
**Fixed Fees**

Number	Proper fee
1. Application or petition.	(a) when presented to any officer of the Customs or Excise Department of to any Magistrate by any person having dealings with the Government, and when the subject-matter of such application relates exclusively to those dealings;
	or when presented to any officer of land revenue by any person holding temporarily settled land under direct engagement with Government, and when the subject-matter of the application or petition relates exclusively to such engagement;
	or when presented to any Municipal Commissioner under any Act for the time being in force for the conservancy or improvement of any place, if the application or petition relates solely to such conservancy or improvement;
	or when presented to any Civil court other than a principal civil Court of original jurisdiction, <sup>1</sup> or to any court of Small Causes constituted under <sup>2</sup> Act No. 11 of 1865 or under <sup>3</sup> Act No. 16 of 1868, section 20 or to a Collector or other officer of revenue in relation to any suit or case in which the amount or in which the amount or value of the subject-matter is less than fifty rupees;
	One anna.

Number	Proper fee	Number	Proper fee
1. Application or petition. — <i>contd.</i>		4. Plaint or memorandum of appeal in a suit to obtain possession under [Act No. 16 of 1838 or [the Mamlatdars Courts Act, 1876 (Bom. 3 of 1876).	
or when presented to any civil, criminal or Revenue court, or to any Board or executive officer for the purpose of obtaining a copy or translation of any judgment, decree or order passed by such Court, Board or officer, or of any other document on record in such court or office.	One anna.	5. Plaint or memorandum of appeal in a suit to establish or disprove a right of occupancy.	Eight Annas.
(b) when containing a complaint or charge of any offence other than an offence for which police officers may, under the Criminal Procedure Code arrest without warrant and presented to any Criminal Court;		[6. Bail bond or other instrument of obligation given in pursuance of an order made by a Court or Magistrate under any section of the Code of Criminal Procedure, 1898 (5 of 1898) or the Code of Civil Procedure, 1908 (5 of 1908), and not otherwise provided for by this Act.]	
or when presented to a civil, criminal or Revenue Court or to a collector, or any revenue officer having jurisdiction equal or subordinate to a Collector, or to any Magistrate in his executive capacity, and not otherwise provided for by this Act;	Eight annas.	7. Undertaking under section 49 of the Indian Divorce Act (4 of 1869).	
or to deposit in Court revenue or rent.		10. Mukhtarnama or Wakalatnama.	When presented for the conduct of any case—
or for determination by a court of the amount of compensation to be paid by a landlord to his tenant.		(a) to any Civil or Criminal Court other than a High Court, or to any Revenue Court, or to any Collector or Magistrate, or other executive officer, except such as are mentioned in clause (b) and (c) of this number.	Eight annas.
(c) when presented to a chief commissioner or other chief controlling Revenue or Executive authority, or to a Commissioner of Revenue or Circuit, or to any chief officer charged with the executive administration of a division and not otherwise provided for by this Act.	One rupee.	(b) to a Commissioner of Revenue, Circuit or Customs, or to any officer charged with the executive administration of a Division, not being the Chief Revenue or Executive Authority.	One rupee.
(d) when presented to a High Court.	Two rupees.	(c) to a High Court, Chief Commissioner, Board of Revenue, or other Chief Controlling Revenue or Executive Authority.	Two rupees.
[1-A. application to any civil Court that records may be called for from another Court.	when the Court grants the application and is of opinion that the transmission of such records involves the use of the post.	(a) to any civil Court other than a High Court, or to any Revenue Court or Executive Officer other than the High Court or Chief Controlling Revenue or Executive Authority.	Eight Annas.
2. Application for leave to sue as a pauper.	twelve annas in addition to any fee levied on the application under clause (a), clause (b) or clause (d) of Article 1 of this Schedule.]		
3. Application for leave to appeal as a pauper.	Eight Annas.		
(a) when presented to a District Court.	One rupee		
(b) When presented to a Commissioner or a High Court.	Two rupees.		

Number	Proper fee	Number	Proper fee
11. Memorandum of appeal when the appeal is not from a decree or an order having the force of a decree, and is presented.	Two rupees.	(v) to set aside an adoption;	
(b) to a High Court or Chief Commissioner or other Chief Controlling Executive or Revenue Authority.		(vi) every other suit where it is not possible to estimate at a money-value the subject-matter in dispute, and which is not otherwise provided for by this Act.	
12. Caveat.		18. Application under section 326 of the Code of Civil Procedure.	
13. application under act No. 10 of 1859, section 26, or Bengal Act No. 6 of 1862, section 9, Bengal Act No. 8 of 1869, section 7.		[19. Agreement in writing stating a question for the opinion of the Court under the Code of Civil Procedure, 1908 (5 of 1908.)]	Ten rupees.
14. Petition in a suit under the Native Converts' Marriage dissolution Act, 1866 (21 of 1866).	Five rupees.	20. every petition under the Indian Divorce Act, 1869, (4 of 1869), except petitions under section 44 of the same Act and every memorandum of appeal under section 55 of the same Act.	Ten rupees.
15. [Rep. by the Code of Civil Procedure, 1908 (5 of 1908).]		21. Complaint or memorandum of appeal under the Parsi Marriage and Divorce Act, 1865 (15 of 1865.)	Twenty rupees.
16. [Rep. by the Probate Administration Act, 1889 (6 of 1889), Sec. 18]].			
17. Complaint or memorandum of appeal in each of the following suits:—			
(i) to alter or set aside a summary decision or order of any of the Civil Courts not established by Letters Patent or of any Revenue Court;			
(ii) to alter or cancel any entry in a register of the names of proprietors of revenue-paying estates;	Ten rupees.		
(iii) to obtain a declaratory decree where no consequential relief is prayed;			
(iv) to set aside an award;			

Assembly Hall,  
Panaji,  
18th March, 1997

ASHOK B. ULMAN  
Secretary to the Legislative  
Assembly of Goa

LA/B/780/1994

The following Bill which was introduced in the Legislative Assembly of Goa on 26-3-97 is hereby published for general information in pursuance of the provisions of Rule-138 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

Panaji, 27th March, 1997.

Goa Tax on Infrastructure Bill, 1997

(Bill No. 15 of 1997)

A  
Bill

to impose a tax on provision of infrastructure to multi-dwelling buildings in the State.

Be it enacted by the Legislative Assembly of Goa in the Forty-eighth Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Tax on Infrastructure Act, 1997.

(2) It shall come into force at once.

2. *Definitions.*— In this Act, unless the context otherwise requires,—

(1) “Administrative Tribunal” means the Administrative Tribunal constituted under the Goa Administrative Tribunal Act, 1965 (Act No. 6 of 1965);

(2) “competent authority” means such authority or officer of the Government, as the Government may, by Notification in the Official Gazette, specify;

(3) “Government” means the Government of Goa;

(4) “local authority” means a Municipal Council constituted under the Goa Municipalities Act, 1968 (Act No. 7 of 1969) or a Panchayat constituted under the Goa Panchayat Raj Act, 1994 (Act No. 14 of 1994);

(5) “infrastructure” means the provision of potable water, electricity, and other amenities like roads, sewage system, etc;

(6) “multi-dwelling building” means a building consisting of four or more independent units meant for accommodating not less than four families.

3. *Tax on infrastructure.*— On and from the date of coming into force of this Act, a person who has constructed a multi-dwelling building shall, before grant of permission for occupation or use of such building or part thereof, be liable to pay a tax at the rate of three percent of the cost of construction of such building as infrastructure tax.

4. *Assessment of cost of construction.*— (1) For the purpose of section 3, the cost of construction means the cost disclosed by a person while obtaining construction licence for such building from the local authority:

Provided that if the competent authority has reason to believe that such cost has not been properly disclosed, he may get the cost assessed by any registered valuer of the property recognised by the Income Tax Department or by any Government agency and the cost so assessed shall be deemed to be the cost of the building for the purposes of this Act.

(2) The fees payable to the valuer or Government agency for assessing the cost of construction under sub-section (1) shall be added to the tax due under this Act.

(3) Any person aggrieved by an assessment made by the competent authority under sub-section (1) may, within thirty days of communication of such assessment by the competent authority, prefer an appeal to the Administrative Tribunal whose decision thereon shall be final and binding on all parties.

(4) An appeal under sub-section (3) shall set out the grounds of appeal and shall be verified by the appellant. It shall accompany

the order of the competent authority and its enclosures, if any. The appellant shall also pay a fee of rupees one thousand only in the form of court fees.

5. *Local authority not to issue occupancy certificate.*— (1) No local authority shall issue occupancy certificate to any multi-dwelling building unless the person applying for it produces a certificate from the competent authority that the tax due under this Act has been paid in respect of such building.

(2) No person shall occupy any building or part thereof unless the tax payable under this Act in respect of such building has been paid.

6. *Act not in derogation of other laws.*— The provisions of this Act shall be in addition to the laws governing the building activities, including the Goa Municipalities Act, 1968 (Act No. 7 of 1969), the Goa, Daman and Diu Town and Country Planning Act, 1974 (Act No. 21 of 1975) and the Goa Panchayat Raj Act, 1994 (Act No. 14 of 1994).

7. *Penalty.*— Whoever contravenes the provisions of this Act shall, on conviction, be liable to imprisonment to a term not exceeding one year and also liable to pay as fine, twice the amount of tax payable under this Act in respect of the multi-dwelling building in respect of which the offence was committed.

8. *Offences by companies.*— (1) Where an offence under this Act has been committed by a company, every person who, at the time when the offence was committed, was in charge of, and was responsible to, the company for the conduct of business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where any offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of any director, manager, secretary or other officer of the company, such director, manager, secretary, or other officer shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

*Explanation.*— For the purpose of this section—

(a) “Company” means a body corporate and includes a firm or other association of individuals; and

(b) “director” in relation to a firm means a partner in the firm.

**Statement of Objects and Reasons**

With the spurt in building activities in the recent years, a number of multi-storied buildings are coming up everywhere in Goa. This has resulted in increased demand for potable water, electricity, pressure on the existing roads, etc. It is now felt that the Government should levy a tax on such buildings which are capable of housing four families or more to meet part of the additional expenditure involved in laying additional pipeline, improvement of the present water supply network, provision of transformers for better supply of electricity, etc. This Bill seeks to achieve this purpose by levying a nominal tax of three percent of the construction cost involved in such buildings.

**Financial Memorandum**

There is no expenditure involved in implementing the present Bill. The existing machinery will implement the Bill. The amount of revenue that may be collected depends upon the number of

buildings that would be constructed or under construction— and hence it cannot be estimated at this stage.

Panaji,  
25th March, 1997.

PRATAPSINGH RANE  
Chief Minister

Assembly Hall,  
Panaji,  
25th March, 1997.

ASHOK B. ULMAN  
Secretary to the Legislative  
Assembly of Goa.

Governor's recommendation under Article 207 of the  
Constitution:—

In pursuance of Article 207 of the Constitution of India, the Governor of Goa has recommended to the Legislative Assembly of Goa, the introduction and consideration of "The Goa Tax on Infrastructure Bill, 1997".